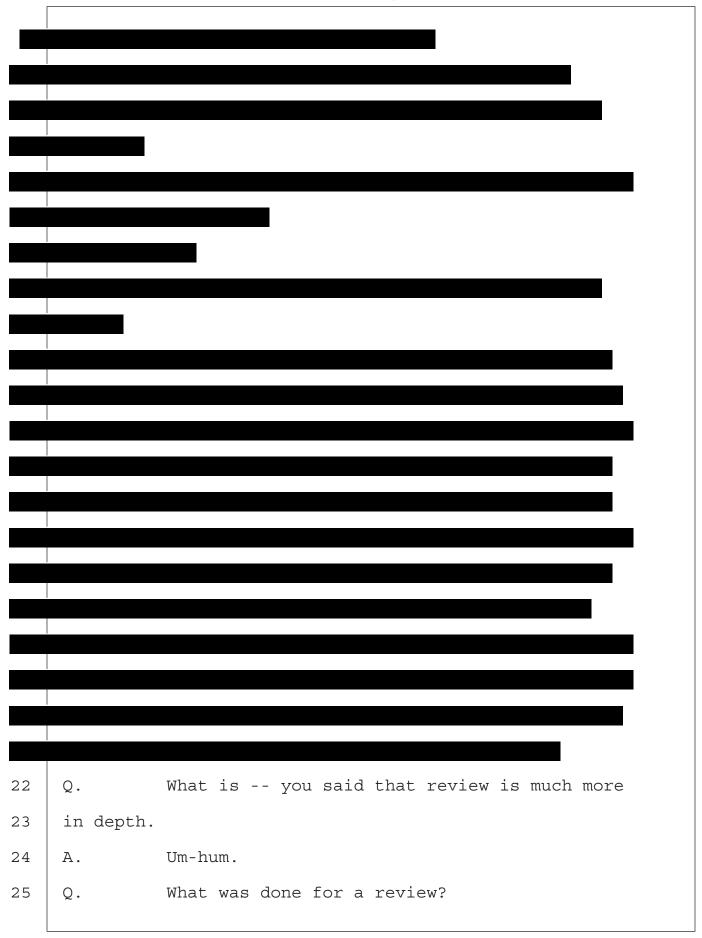
## EXHIBIT "3"

October 18, 2022



We would follow checklists. The checklist 1 Α. changed from year to year. But it was follow up on 2 3 certain things. I haven't done one in so long. There was a lot to them, so. I mean, we're talking pages and 4 5 pages here. We're talking 40 to 60 pages of checklists 6 that we have to look at. And read and review. It's broken down by sections. Kind of like the -- one page, say, it's like cash. And then it has receivables and 8 it has fixed assets. So it has different checklists 9 10 that we have to say that we performed this task.